

WORKER'S DISABILITY COMPENSATION ACT OF 1969 (EXCERPT)
Act 317 of 1969

418.713 Fees; assessment, collection, and remittance; applicability of section.

Sec. 713. (1) The following fees shall be assessed and collected on the state accident fund in the same manner as on a private insurance company:

(a) Beginning January 1, 1991, a fee equal to the amount of taxes that would be assessed and collected against the real and personal property of the state accident fund under the general property tax act, Act No. 206 of the Public Acts of 1893, being sections 211.1 to 211.157 of the Michigan Compiled Laws.

(b) Beginning January 1, 1991, a fee equal to the amount of taxes that would be assessed and collected on sales at retail to the state accident fund under the general sales tax act, Act No. 167 of the Public Acts of 1933, being sections 205.51 to 205.78 of the Michigan Compiled Laws.

(c) Beginning January 1, 1991, a fee equal to the amount of taxes that would be assessed to and collected from the state accident fund under the use tax act, Act No. 94 of the Public Acts of 1937, being sections 205.91 to 205.111 of the Michigan Compiled Laws.

(d) Beginning January 1, 1991, a fee equal to the amount of taxes that would be assessed and collected from the state accident fund under the internal revenue code in effect for the 1990 tax year. If the federal government imposes federal income tax liability on the state accident fund, the fee in this subdivision shall not apply.

(e) The fee paid by and provisions required of the state accident fund pursuant to section 476c of the insurance code of 1956, Act No. 218 of the Public Acts of 1956, being section 500.476c of the Michigan Compiled Laws.

(f) The fee paid by insurers pursuant to section 224(4) through (13) of Act No. 218 of the Public Acts of 1956, being section 500.224 of the Michigan Compiled Laws.

(2) Except as provided in subsection (3), the fees assessed on the state accident fund in subsection (1) shall be remitted at the times and in the manner provided by the respective tax acts for which the fees are paid in lieu of.

(3) The fees assessed on the state accident fund in subsection (1) shall be remitted in the following manner:

(a) The revenue from the fee assessed and collected under subsection (1)(a) shall be remitted to the local treasurer in the local unit in which the property of the accident fund is located.

(b) The revenue from the fees imposed under subsection (1)(b), (c), and (e) shall be remitted to the state treasurer for deposit in the general fund.

(c) The revenue from the fee imposed under subsection (1)(d) shall be deposited in the workplace safety fund.

(d) The revenue from the fee imposed under subsection (1)(f) shall be paid pursuant to section 225 of Act No. 218 of the Public Acts of 1956, being section 500.225 of the Michigan Compiled Laws.

(4) Except for the fees paid by the state accident fund described in subsection (1)(e), this section shall not apply during any time period when the insurance commissioner certifies pursuant to sections 2409 and 2409a of the insurance code of 1956, Act No. 218 of the Public Acts of 1956, being sections 500.2409 and 500.2409a of the Michigan Compiled Laws, that a reasonable degree of competition does not exist in the worker's compensation insurance market.

History: Add. 1990, Act 157, Imd. Eff. June 29, 1990;—Am. 1994, Act 171, Imd. Eff. June 17, 1994.

Popular name: Act 317